

# Chapter Seven: Supplementary Subschedules

Chapter seven provides information regarding the completion of supplementary, or “non-posting,” subschedules. These subschedules do not post budget data to the Budget Request Summary. The schedules are used to provide supplementary and supporting information.

Subschedules included in this chapter are:

- Lease Purchase Agreements
- Licensing, Regulation, Inspection
- General Fund Collections
- Continuing Appropriations
- Telecommute Analysis
- Special Fund Balance
- IT Capture

## Lease Purchase Agreements

### Lease Purchase Agreements Screen

**Lease Purchase Agreements Selection**

Lease Purchase Agreements Selection    Lease Purchase Agreements Info

Version: 2009A0200321    Number:

Start date:     End date:

Number of months lease will be in effect during 2009-11 biennium:

Description:

Explanation:

Monthly payment:

Original value:

If this is a proposed new lease, will the leased asset replace an existing leased asset?  (Yes/No)

Update    Insert    Delete    Undo    Notepad    Exit

**Navigation**

Log On => Preparation => Budget Request Checklist => Lease Purchase Agreements

**Purpose**

This screen allows agencies to enter required information relating to any existing or proposed capital or operating lease or debt financing arrangement for assets or services, excluding real estate, with a value of at least \$50,000. This reporting requirement also applies to any group of assets or services comprising a single system with a combined value of at least \$50,000. As provided in subsection 8 of NDCC Section 54-44.1-06, the list of assets and services must include any assets or services acquired in the current biennium and any anticipated to be acquired during the budget request biennium.

**Using the Screen**

Click Insert to begin entering information. Use the following definitions in completing the fields on this screen.

Start and End Dates

Enter the inception and termination dates of the lease or financing agreement.

Lease Description

Include a short summary of what was or is proposed to be acquired through a lease or debt financing arrangement.

Explanation

Provide an explanation of the factors that led to the decision to lease rather than purchase the item.

Monthly Payment

Enter the amount to be paid monthly pursuant to the lease or financing agreement.

Original Value

Provide the value of the item at the beginning of the lease or financing agreement.

## Licensing, Regulation, Inspection

### Licensing, Regulation, Inspection Screen

**Licensing, Regulation, Inspection Selection**

Licensing, Regulation, Inspection Selection    **Licensing, Regulation, Inspection Info**

Version 2009A0200321    Number

Description

Statutory authority    Date of last change in charge per item

Collections deposited in:

General fund ☐    Special fund ☐

Special fund number and name

**2005-07 BIENNIUM**

Number of items    Charge per item    Total collections \$0.00

Less costs    Net collections \$0.00

Unit charge required to cover costs

**2007-09 BIENNIUM**

Charge per item

**2009-11 BIENNIUM**

Proposed charge per item

Update    Insert    Delete    Undo    Notepad    Exit

### Navigation

Log On => Preparation => Budget Request Checklist => Licensing, Regulation, Inspection

### Purpose

This screen provides financial detail on licensing, regulation, and inspection activities, as required by NDCC Section 54-06-04.1.

### Using the Screen

From the selection screen, enter an item on the Info Screen and click Insert. For each license, inspection, or regulation fee collected during the previous biennium, enter a description, the statutory authority under which it is collected, the date the fee was last changed, the fund in which the revenue is deposited, the number of items, the charge per item, and the total costs associated with providing the licensing, inspection, or regulation service. Total costs should include indirect costs as well as direct costs. Enter the current and proposed charge per item.

If the rate charged per item changed during the biennium, enter a separate record to show the number of items and total collection for each individual rate charged. The total cost information should be prorated among different rates, if necessary.

### Example

If, during the first 6 months, the fee for a specific inspection was \$100 and for the remaining 18 months, the fee was \$125 per inspection, the total costs of \$100,000 would be prorated; \$25,000 for the first 6 months and \$75,000 for the next 18 months.

**Tip** *Subschedule copy can be used to transfer information from the 2007-09 request to the 2009-11 budget request.*

## General Fund Collections

### General Fund Collections Screen

**General Fund Collections Selection**

General Fund Collections Selection **General Fund Collections Info**

Version 2009A0200321 Number

Object Type

2005-07 biennium collections

Estimated 2007-09 biennium collections

Increase/(Decrease) \$0.00

Estimated 2009-11 biennium collections

Description

Explanation

Update Insert Delete Undo Notepad Exit

### Navigation

Log On => Preparation => Budget Request Checklist => General Fund Collections

**Purpose**

This screen summarizes the various fees that an agency collects and deposits into the general fund. OMB uses this information for the revenue forecast.

Taxes and fees collected and deposited in the general fund should be included on this form, regardless of dollar amount. The PeopleSoft [Revenue and Expenditure Accounts Listing](#) provides the accounts an agency may use to complete this screen.

The following major revenue sources should not be included on the schedule: Sales and Use Tax, Individual Income Tax, Corporate Income Tax, Business Privilege Tax, Cigarette and Tobacco Tax, Oil and Gas Production Tax, Oil Extraction Tax, Coal Conversion Tax, Insurance Premium Tax, Wholesale Liquor Tax, Gaming Tax, Interest Income, Mineral Leasing fees, and Gas Tax administration.

**Using the Screen**

Click Insert and select a revenue account from the drop down box. Enter actual collections for the previous biennium, and estimated collections for the current biennium and the subsequent biennium.

The description field must be completed in order for BARS to generate a list of the various fees entered. However, the description used may be the same as the revenue object listing. The explanation field may be left blank if it is unnecessary to explain the fee being collected. If there are recent or proposed changes to the fee that should be noted by OMB in preparing the revenue forecast, please use the explanation field to note such items.

**Tip**      *Subschedule copy can be used to transfer information from the 2007-09 request to the 2009-11 budget request.*

## Continuing Appropriations

### Continuing Appropriations Screen

**Continuing Appropriations Selection**

Continuing Appropriations Selection    **Continuing Appropriations Info**

Version 2009A0300709    Number

Description

Statutory authority

Special fund number and name

	Actual 2003-05	Actual 2005-07	Estimated 2007-09	Estimated 2009-11
Beginning balance	0	0	0	0
Revenue/transfers				
Total available	0	0	0	0
Expenditures				
Ending balance	0	0	0	0

Use the narrative button to explain the justification for continuing the statutory authority for this continuing appropriation.

Update   Insert   Delete   Undo   Notepad   Narrative   Exit

### Navigation

Log On => Preparation => Budget Request Checklist => Continuing Appropriations Subschedule

### Purpose

This screen is used to collect information regarding continuing appropriations authorized for state agencies. The report must include justification for continuing the authority, as well as actual expenditures, revenue, transfers, and fund balances for the 2003-05 and 2005-07 bienniums, and estimated amounts for the entire 2007-09 and 2009-11 bienniums.

### Using the Screen

Click Insert and, for each continuing appropriation authorized, enter the required information. Narrative is required for each continuing appropriation.

## Telecommute Analysis

### Telecommute Analysis Screen

**Telecommute Analysis Selection**

Version: 2009A0100709      Number:

Description:

1. Number of full-time equivalent (FTE) positions included in analysis

	Base	Options
Number that are new positions	<input type="text"/>	<input type="text"/>
Number that are vacant pending reclassification	<input type="text"/>	<input type="text"/>
Number that are proposed to be relocated	<input type="text"/>	<input type="text"/>
Number that are proposed to be assigned to a new program	<input type="text"/>	<input type="text"/>
Total	0.00	0.00

2. Position Class and Title: Class No.  Position Title

3. Salary range  to

4. Budgeted starting salary

5. Funding source percentages

General Fund  Federal Fund  Special Fund

6. Will the position or positions continue past the current biennium?  (Yes/No)

7. Is space currently available to house the position or positions at the central office?  (Yes/No)

8. If financial or in-kind contributions are available from a third party, identify below.

Name of party  Amount  In-kind ☐

9. Cost Comparison

	Central Office Setting			Telecommute Setting		
	Startup	Recurring	Total	Startup	Recurring	Total
Salaries and wages	<input type="text"/>	<input type="text"/>	0.00	<input type="text"/>	<input type="text"/>	0.00
Operating expenses	<input type="text"/>	<input type="text"/>	0.00	<input type="text"/>	<input type="text"/>	0.00
Capital improvements	<input type="text"/>	<input type="text"/>	0.00	<input type="text"/>	<input type="text"/>	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
General fund	<input type="text"/>	<input type="text"/>	0.00	<input type="text"/>	<input type="text"/>	0.00
Federal funds	<input type="text"/>	<input type="text"/>	0.00	<input type="text"/>	<input type="text"/>	0.00
Special funds	<input type="text"/>	<input type="text"/>	0.00	<input type="text"/>	<input type="text"/>	0.00

10. Is this position(s) requested as a telecommuting position?  (Yes/No)

11. Use the narrative button to provide a description of the position or positions, including specific job tasks and the percent of time spent at each task. Also discuss the benefits of locating the position or positions outside of a central office setting and the additional assets that will be required to do so.

Update   Insert   Delete   Undo   Notepad   Narrative   Exit

### Navigation

Log On => Preparation => Budget Request Checklist => Telecommute Analysis

**Purpose**

This screen is used to satisfy the legislative requirement that a telecommute analysis is completed for each position or group of positions in the following categories included in the budget request:

- New positions.
- Positions that are vacant pending reclassification.
- Positions that are proposed to be relocated.
- Positions that are assigned to a new program.

**Using the Screen**

The screen may be used for a single position or a group of positions with the same class code and salary. Complete questions 1 through 10 on the screen and use the Narrative button to answer question number 11.



## Special Fund Balance

### Special Fund Balance Detail Screen

**Special Fund Balance Detail**

Version 2009-A-01-00709  
Agency COUNCIL ON THE ARTS  
Fund Type ☐ Special Funds Fund 252 ARTS & HUMANITIES EDUCATION - 252

Transaction Object	Transfer Fund	(01) Narrative	(03) 2007-09 Revenue	(04) 2007-09 Transfers Out	(05) 2007-09 Net Trans./Rev.	(07) Adjustments to Appropriations	(10) 2009-11 Revenue	(11) 2009-11 Transfers Out	(12) 2009-11 Net Trans./Rev.	(15) Total Net Changes
F40000 - REVENUE			10,000	0	10,000	0	10,000	0	10,000	20,000
TOTAL:			10,000	0	10,000	0	10,000	0	10,000	20,000

**Transfers By Other Agencies**

Agency Name	Transaction Object	(01) Narrative	(03) 2007-09 Revenue	(04) 2007-09 Transfers Out	(05) 2007-09 Net Trans./Rev.	(07) Adjustments to Appropriations	(10) 2009-11 Revenue	(11) 2009-11 Transfers Out	(12) 2009-11 Net Trans./Rev.	(15) Total Net Changes
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Update Insert Delete Undo Notepad

### Special Fund Balance Summary Screen

**Special Fund Balance Summary**

Agency 709 COUNCIL ON THE ARTS Version 2009-A-01-00709  
Fund Type ☐ Special Funds Display only Active Funds ☒

Fund	(02) 2007-09 Beginning Balance	(05) 2007-09 Net Trans./Rev.	(06) 2007-09 Appropriations	(07) Adjustments to Appropriations	(08) 2007-09 Estimated Expenditures	(09) 2009-11 Beginning Balance	(12) 2009-11 Net Trans./Rev.	(13) 2009-11 Budget Request	(14) 2009-11 Ending Balance	(15) Total Net Changes
252 ARTS & HUMANITIES EDUCATION - 252	0	10,000	5,000	0	5,000	5,000	10,000	5,000	10,000	10,000
TOTAL:	0	10,000	5,000	0	5,000	5,000	10,000	5,000	10,000	10,000

Detail Notepad Detail Notepad Exit

### Navigation

Log On => Preparation => Budget Request Checklist => Special Fund Balance

**Purpose**

The purpose of this screen is to record revenues, transfers, and expenditures relating to special funds.

**Using the Screen**

The special fund balance subschedule is used for appropriated special funds only. If other funds appear on this subschedule, such as those for which a continuing appropriation exists, contact the assigned OMB budget analyst. The [Special Fund Listing](#) indicates the special funds assigned to each agency. **Note: For special funds shared with another agency, discuss the issue with the assigned budget analyst and coordinate budgeted expenditures with the other agency.**

The information on the special fund balance subschedule screens is used to generate special fund statements for all special funds from which an agency receives appropriations. The subschedule is divided into two screens: Special Fund Balance Summary and Detail Fund Balance. No information is entered on the Special Fund Balance Summary screen. This screen summarizes information entered elsewhere. The Detail Fund Balance screen is used to enter information relating to a particular special fund selected on the Summary screen. The information contained on each screen is summarized below:

**Special Fund Balance Summary Screen**2007-09 Beginning Balance

OMB enters this amount into BARS. If a beginning balance amount needs to be changed, contact the assigned OMB budget analyst.

2007-09 Net Trans./Rev.

This amount is the net result of Transfers In, Transfers Out, and Revenue amounts entered on the detail fund balance screen.

2007-09 Biennium Appropriations and Expenditures

The amount in column 6 is the total of all current biennium appropriations from this fund, as indicated in column 4 of the Budget Request Summary screen. Changes to this amount must be made on the Budget Request Summary screen. When the Budget Request Summary is marked complete, the appropriation amount will post to this screen. However, if the appropriation amount does not reflect estimated expenditures for the 2005-07 biennium, an adjustment to the appropriation can be entered on the Detail Fund Balance screen. Estimated expenditures are reflected in column 8 and are calculated based on the amounts in columns 6 and 7.

2009-11 Beginning Balance

This is a calculated amount based on the amounts entered in the preceding columns.

2009-11 Net Trans./Rev.

This amount is the net result of Transfers In, Transfers Out, and Revenue amounts entered on the Detail Fund Balance screen.

2009-11 Budget Request

The amount in column 13 represents all expenditures from this fund posted from the Budget Request Summary once that subschedule is checked to complete.

2009-11 Ending Balance - This is a calculated amount based on the amounts entered in the preceding columns.

**Special Fund Balance Detail Screen**Transaction Object

This dropdown field is used to select the appropriate revenue or transfer account code. In addition to detailed PeopleSoft revenue codes, the list includes account F7998 – Transfer Out and F7999 – Adjustment to Appropriation. Use account F7998 whenever funds are budgeted to be transferred out of the special fund to another special fund or the general fund. Use this account whenever a fund is selected in the Transfer Fund field. Use account 7999 whenever an amount is entered in column 7, Adjustments to Appropriations.

Transfer Fund

Use this field to select a fund to which moneys will be or have been transferred. This is for Transfers Out of the fund selected on the Detail screen. For Transfers In, use the appropriate Transaction Object and leave the Transfer Fund field blank. If a fund is selected in the Transfer Fund field, the Transaction Object selected should be F7998 – Transfer Out.

Narrative

This field can be used to enter a brief narrative description relating to a revenue, transfer, or appropriation adjustment amount. This field is not mandatory and can be left blank.

2007-09 Revenue – This field is used to enter revenue amounts and transfers estimated to be received into the fund during the 2007-09 biennium. Select the applicable account from the transaction object drop down.

2007-09 Transfers Out

This field is used to enter amounts estimated to be transferred from the fund. Select the appropriate transaction object and select the receiving fund from the transfer fund drop down list.

2007-09 Net Trans./Rev.

This is a calculated field representing the net amount of Revenue and Transfers Out.

Adjustments to Appropriations

Use this field to adjust appropriation amounts to reflect anticipated expenditures. The estimated expenditure amount total appears only on the Special Fund Balance Summary screen.

2009-11 Revenue

This field is used to enter revenue amounts and transfers estimated to be received during the 2007-09 biennium. Select the applicable account from the transaction object drop down.

2009-11 Transfers Out

This field is used to enter amounts estimated to be transferred from the fund. Select the appropriate transaction object and select the receiving fund from the transfer fund drop down list.

2009-11 Net Trans./Rev.

This is a calculated field representing the net amount of Revenue and Transfers Out.

## IT Capture

The IT Capture subschedule is for the agency's IT plan. The IT Capture subschedule and the position detail data subschedule are interrelated. The proper sequence to use when completing these two subschedules depends upon the unique circumstances associated with each agency.

After entering IT projects in the IT Capture subschedule, IT projects will be available for selection in the position detail data subschedule for the purpose of allocating IT positions to specific projects and infrastructure. However, until the position detail data subschedule is complete and all applicable positions have been allocated to IT projects and infrastructure, the IT Capture subschedule will not include salaries and wages costs.

Refer to Chapter 10 for a complete description of the steps involved in completing the IT Capture subschedule.